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FILED
2009 MAY 20 AM 11:31
RICHMOND DIVISION

-and-

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Counsel for Mitsubishi Digital Electronics America, Inc.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

-----X
In re: : Chapter 11
: :
CIRCUIT CITY STORES, INC., et al., : Case No. 08-35653
: :
Debtors. : Jointly Administered
: :
-----X

**MITSUBISHI DIGITAL ELECTRONICS AMERICA, INC.'S RESPONSE TO
DEBTORS' FOURTH OMNIBUS OBJECTION TO CERTAIN DUPLICATIVE CLAIMS**

NOW COMES Mitsubishi Digital Electronics America, Inc. ("Mitsubishi"), by its undersigned counsel, responding as follows to Debtors' Fourth Omnibus Objection to Certain Duplicative Claims (the "Objection"):

1. In the Objection, the Debtors concede that Mitsubishi filed a proof of claim with the Debtors' claims agent Kurtzman Carson Consultants, LLC ("Kurtzman") on January 28, 2009 (the "Mitsubishi Claim"), attached hereto as Exhibit A. The Debtors correctly observe that

the Mitsubishi claim includes a claim for administrative priority under Bankruptcy Code § 503(b)(9) in the amount of \$4,965,976.18. Mitsubishi does not dispute that such administrative priority claim duplicates that certain Proof of Section 503(b)(9) Claim that had been filed by Mitsubishi on November 18, 2008 in the amount of \$4,965,976.18. A copy of the Proof of Section 503(b)(9) Claim is attached hereto as Exhibit B.

2. However, the Debtors' Objection fails to recognize the amended proof of claim filed by Mitsubishi with Kurtzman on April 17, 2009 (the "Mitsubishi Amended Claim"), attached hereto as Exhibit C, whereby Mitsubishi amended the Mitsubishi Claim to reflect the following claims: a secured claim for \$3,110,267.24 and an unsecured claim for \$12,147,810.41, of which \$7,181,834.23 is a general unsecured claim and \$4,965,976.18 is a Section 503(b)(9) claim for goods shipped to the Debtors within twenty (20) days of the Debtors filing of their bankruptcy petitions.

3. Mitsubishi opposes the Objection solely to the extent that it fails to recognize the Mitsubishi Amended Claim. Mitsubishi does not object to the Debtors' effort to eliminate the Section 503(b)(9) portion of the Mitsubishi Claim as duplicative of the November 2008 Proof of Section 503(b)(9) Claim. Mitsubishi seeks only to clarify that its pending and effective proof of claim is the Mitsubishi Amended Claim, not the originally filed Mitsubishi Claim. Mitsubishi reserves all of its rights with respect to the Mitsubishi Amended Claim, including, without limitation, its rights to amend or supplement such claim.

4. Attached hereto as Exhibit D is the Declaration of Brian Atteberry, Senior Manager, Credit, A/V Division of Mitsubishi, who has personal knowledge of the facts that support this Response.

WHEREFORE Mitsubishi respectfully requests that any order sustaining the Objection properly account for the existence of the Mitsubishi Amended Claim and grant such other relief as may be appropriate.

This 20th day of May, 2009.

**MITSUBISHI DIGITAL ELECTRONICS
AMERICA, INC.**

By: /s/ Philip C. Baxa
Counsel

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Counsel for Mitsubishi Digital Electronics
America, Inc.

CERTIFICATE OF SERVICE

I, the undersigned, hereby certify that on the 20th day of May, 2009¹, a copy of the Mitsubishi Digital Electronics America Inc.'s Response to Debtor's Fourth Omnibus Objection to Certain Duplicative Claims was filed via the Electronic Case Filing (/CMECF) system and by hand delivery, as appropriate, and sent by First Class Mail (postage prepaid) and e-mail to the following:

Gregg M. Galardi
Ian S. Fredericks
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
One Rodney Square
PO Box 636
Wilmington, DE 19899-0636

Chris L. Dickerson
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
333 West Wacker Drive
Chicago, IL 60606

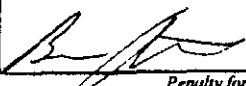
Dion W. Hayes
Douglas M. Foley
MCGUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, VA 23219
Attn: Dion W. Hayes
Attn: Douglas M. Foley

/s/ Philip C. Baxa

¹ Mitsubishi received a waiver in the form of an email from Daniel F. Blanks, Esq., of McGuireWoods LLP, on May 19, 2009, waiving the requirement of the Debtors' Fourth Omnibus Objection requiring actual physical delivery of this response to the parties listed therein occur prior to 4:00 p.m. EST on May 20, 2009. Mitsubishi has delivered copies of this response to the required parties via email pursuant to that waiver and will deliver copies to said parties via first class mail.

Exhibit A

B 10 (Official Form 10) (12/07)

UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA		PROOF OF CLAIM
Debtor against which claim is asserted: (Check only <u>one</u> box below:)		
<input checked="" type="checkbox"/> Circuit City Stores, Inc. (Case No. 08-35653)	<input type="checkbox"/> CC Distribution Company of Virginia, Inc. (Case No. 08-35659)	<input type="checkbox"/> Abbott Advertising, Inc. (Case No. 08-35665)
<input type="checkbox"/> Circuit City Stores West Coast, Inc. (Case No. 08-35654)	<input type="checkbox"/> Circuit City Stores PR, LLC (Case No. 08-35660)	<input type="checkbox"/> Mayland MGN, LLC (Case No. 08-35666)
<input type="checkbox"/> InterTAN, Inc. (Case No. 08-35655)	<input type="checkbox"/> Circuit City Properties, LLC (Case No. 08-35661)	<input type="checkbox"/> Patapoco Designs, Inc. (Case No. 08-35667)
<input type="checkbox"/> Ventoux International, Inc. (Case No. 08-35656)	<input type="checkbox"/> Orbyx Electronics, LLC (Case No. 08-35662)	<input type="checkbox"/> Sky Venture Corporation (Case No. 08-35668)
<input type="checkbox"/> Circuit City Purchasing Company, LLC (Case No. 08-35657)	<input type="checkbox"/> Kinser Technology, LLC (Case No. 08-35663)	<input type="checkbox"/> X3Staff, LLC (Case No. 08-35669)
<input type="checkbox"/> CC Aviation, LLC (Case No. 08-35658)	<input type="checkbox"/> Countersoul, LLC (Case No. 08-35664)	<input type="checkbox"/> PRAIRIE, INC. (Case No. 08-35670)
Name of Creditor (the person or other entity to whom the debtor owes money or property): Mitsubishi Digital Electronics America, Inc.		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____
Name and address where notices should be sent: James A. Pardo, Jr. King & Spalding LLP 1180 Peachtree Street NE Atlanta, GA 30309-3521		
Telephone number: 404-572-4600		
Name and address where payment should be sent (if different from above): Mitsubishi Digital Electronics America, Inc. Attn: Brian Atteberry, Senior Manager, Credit 9351 Jeronimo Road Irvine, CA 92618-1904		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Telephone number: 949-465-6079		
1. Amount of Claim as of Date Case Filed: <u>\$ 15,258,077.65</u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtors business, whichever is earlier — 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan — 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use — 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units — 11 U.S.C. § 507(a)(8). <input checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(2). Amount entitled to priority: <u>\$ 4,965,976.18</u> *Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
2. Basis for Claim: <u>See attached</u> (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: <u>5777, 2236, 2236</u> 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other Describe: <u>Right of setoff</u> Value of Property: <u>\$ 2,641,909.24</u> Amount Interest Rate <u> </u> % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ <u> </u> Basis for perfection: <u>Setoff</u> Amount of Secured Claim: <u>\$ 2,641,909.24</u> Amount Unsecured: <u>\$ 12,616,167.76</u>		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain: <u>See attached</u>		
Date: <u>1/26/09</u> Signature: the person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.  <u>Brian Atteberry Senior Manager - Credit</u>		FOR COURT USE ONLY RECEIVED JAN 28 2009 NATIONAL ARCHIVE FOR THE EASTERN DISTRICT OF VIRGINIA

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

COPY

In re Circuit City Stores, Inc., et al.
Case No. 08-35653
Eastern District of Virginia

**ATTACHMENT TO MITSUBISHI DIGITAL ELECTRONICS AMERICA, INC.
PROOF OF CLAIM**

The following constitutes a brief summary of the prepetition claims held by Mitsubishi Digital Electronics America, Inc. ("Mitsubishi") against Circuit City Stores, Inc. (the "Debtor").

Prior to November 10, 2008 (the "Petition Date"), (a) Mitsubishi sold to the Debtor on credit certain goods, including televisions and audio-visual projectors, (b) Mitsubishi sold to the Debtor on credit certain replacement parts, including parts that were covered either by Mitsubishi's limited one-year manufacturer's warranty or by extended warranties that the Debtor sold to consumers, (c) the Debtor provided labor to Mitsubishi under Mitsubishi's limited one-year manufacturer's warranty, and (d) Mitsubishi and the Debtor engaged in various other transactions, all of which related directly or indirectly to the foregoing. Solely for internal purposes, Mitsubishi accounted for these transactions in three separate accounts: a television account ("TV Account"), a projector account ("PVS Account"), and a service parts account ("SP Account").

As of the Petition Date, the Debtor owed to Mitsubishi a total of \$15,258,077.65. Such amount consists of the following component parts:

Prepetition Amounts Due to Mitsubishi

TV Account

Total Invoice Amount	\$14,572,980.49
Vendor Compliance	\$117.06
Total TV Account Amt. Owed	\$14,573,097.55

PVS Account

Total Invoice Amount	\$553,357.00
Pricing on Product Returns	\$554.15
Total PVS Account Amt. Owed	\$553,911.15

SP Account

Short Payments	\$15,242.93
Stop Payment on Check	\$17,090.81
Duplicate Deductions by Debtors	\$3,017.50
Warranty Parts Debits	\$11.15
Parts Invoices	\$95,706.56
Total SP Account Amt. Owed	\$131,068.95

Total Prepetition Credits Due to Mitsubishi **\$15,258,077.65**

As of the Petition Date, Mitsubishi owed to the Debtor various credits totaling \$2,835,858.76. Such amount consists of the following component parts:

Prepetition Credits Due to the Debtor

TV Account

Product Returns	\$1,749,966.00
Market Development Funds Credits	\$193,949.52
Field Training Credits	\$100,000.00
Pricing on Product Returns	\$1,416.63
Total TV Account Credits Due	<u>\$2,045,332.15</u>

PVS Account

Product Returns	\$9,705.92
Stopped Shipments	\$14,621.60
Total PVS Account Credits Due	<u>\$24,327.52</u>

SP Account

Freight	\$418.99
Unapplied Cash	\$533.90
Warranty Parts Credits	\$46,245.65
Warranty Labor Credits	\$14,860.00
Parts Credit	\$16,449.03
Core Credits (returned defective parts)	\$53,625.00
Total SP Account Credits Due	<u>\$132,132.57</u>

Other Credits

Rebate Credit October 16, 2008 - November 2, 2008	\$94,984.00
Rebate Credit October 16, 2008 - November 2, 2008	\$14,049.00
Labor Day Rebate Credit	\$24,304.00
Price Protection Credits (price move 11/3/08)	\$179,180.00
Black Friday Promotion Credits	\$127,600.00
Total Other Credits Due	<u>\$440,117.00</u>

Total Prepetition Credits Due to the Debtor **\$2,641,909.24**

Mitsubishi has a secured claim against the Debtor and its bankruptcy estate to the extent of Mitsubishi's unexercised right to set off such credits against the amounts owed by the Debtor to Mitsubishi. Alternatively, Mitsubishi has a right of recoupment with regard to such credits.

Mitsubishi's total claim against the Debtor and its bankruptcy estate as of the Petition Date is \$15,258,077.65, of which \$2,641,909.24 is a secured claim and \$12,616,167.76 is an unsecured claim.

Mitsubishi previously and timely filed a Proof of Section 503(b)(9) Claim for goods that the Debtor received from Mitsubishi within the twenty (20) days prior to the Petition Date, which amount constitutes an administrative expense priority claim under 11 U.S.C. § 507(a)(2). The total amount of Mitsubishi's Sections 503(b)(9) and 507(a)(2) administrative expense priority claim is \$4,965,976.18.

The total amount of Mitsubishi's non-priority general unsecured claim is \$7,650,191.58.

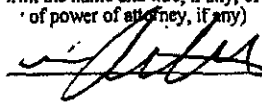
The documentation supporting and evidencing the claim, including the underlying invoices, are voluminous and are not attached to this Proof of Claim. Mitsubishi will provide copies of those documents to any creditor or party in interest upon reasonable request. Mitsubishi reserves its right to amend or supplement this Proof of Claim in all respects, including, without limitation, to add additional documentation and information supporting this claim.

Exhibit B

United States Bankruptcy Court
Eastern District of Virginia
Richmond Division

**DEADLINE FOR
FILING 503(b)(9)
CLAIMS**
5:00 P.M. Pacific Time
December 19, 2008

Section 503(b)(9) Claim Request Form

Circuit City Stores, Inc., et al., Claims Processing c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue, El Segundo, CA 90245		Circuit City Stores, Inc., et al. Case Nos. 08-35653 through 08-35670 Chapter 11 Jointly Administered	
NOTE: Pursuant to an Order of the Bankruptcy Court in the above-referenced chapter 11 cases (see Docket No. 107), to have claims allowed as administrative expense under 11 U.S.C. § 503(b)(9), this form must be served upon Circuit City Stores, Inc., et al., Claims Processing, c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue, El Segundo, CA 90245 by December 19, 2008, the Bar Date for Section 503(b)(9) claims in the above-referenced cases. The form may be submitted in person or by regular mail, overnight mail, or hand delivery. Facsimile, email or electronic submissions will not be accepted. Requests shall be deemed filed when actually received by Kurtzman Carson Consultants LLC.			
Name and Address of Creditor: (The person or other entity to whom the debtor owes money or property) Mitsubishi Digital Electronics America, Inc. Attn: Brian Atteberry, Credit Mgr. 9351 Jeronimo Road Irvine, CA 92618-1904 (949) 465-6079 direct Telephone: _____ Fax: (949) 465-6241		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input checked="" type="checkbox"/> Check box if you have made any demand(s) to reclaim goods sold to the debtor under 11 U.S.C. § 546(c). (attach copies of any such demand(s)) <input type="checkbox"/> Check box if you have transferred the rights of your claim to any third party. If so please list name of transferee: _____ <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.	
Debtor against which claim is asserted: (Check one box below): <input checked="" type="checkbox"/> Circuit City Stores, Inc. (Tax I.D. No. 54-0493875) <input type="checkbox"/> Abbott Advertising, Inc. (Tax I.D. No. 54-1624659) <input type="checkbox"/> Circuit City Stores West Coast, Inc. (Tax I.D. No. 95-4460785) <input type="checkbox"/> CC Distribution Company of Virginia, Inc. (Tax I.D. No. 54-1712821) <input type="checkbox"/> Circuit City Properties, LLC (Tax I.D. No. 54-0793353) <input type="checkbox"/> Patapaco Designs, Inc. (Tax I.D. No. 52-1086796) <input type="checkbox"/> Ventoux International, Inc. (Tax I.D. No. 20-1071838) <input type="checkbox"/> Sky Venture Corporation (Tax I.D. No. 54-1760311) <input type="checkbox"/> Praha, Inc. (n/a) <input type="checkbox"/> XS Stuff, LLC (Tax I.D. No. 54-2029263) <input type="checkbox"/> Kinzer Technology, LLC (Tax I.D. No. 54-2022157) <input type="checkbox"/> Circuit City Purchasing Company, LLC (Tax I.D. No. 20-0995170) <input type="checkbox"/> Orbyx Electronics, LLC (Tax I.D. No. 20-1203360) <input type="checkbox"/> InterTAN, Inc. (Tax I.D. No. 75-2130875) <input type="checkbox"/> CC Aviation, LLC (Tax I.D. No. 20-5290841) <input type="checkbox"/> Courchevel, LLC (n/a) <input type="checkbox"/> Circuit City Stores PR, LLC (Tax I.D. No. 66-0695512) <input type="checkbox"/> Mayland MN, LLC (Tax I.D. No. 20-0896116)			
ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: 305777, 7852236, 158463		Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____	
1. BASIS FOR CLAIM: Goods received by the Debtor within 20 days before the date of commencement of the case. Value of Goods: \$ 4,965,976.18			
2. DATE OF SHIPMENT: see attached METHOD OF SHIPMENT: schedule DATE OF RECEIPT: _____ NAME OF CARRIER: _____ PLACE OF DELIVERY: _____			
3. TOTAL AMOUNT OF SECTION 503(b)(9) CLAIM: \$ 4,965,976.18 <input type="checkbox"/> Check the box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.			
4. BRIEF DESCRIPTION OF CLAIM: Goods sold and delivered Describe goods sold: Consumer electronics including televisions, projectors, lamps and service parts			
5. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor. *PORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, and statements of running accounts, or contracts. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not explain. If the documents are voluminous, attach a summary. Attachments must be printed on 8-1/2" by 11" paper. *ED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed of this claim request form. * CERTIFICATION: By signing this claim request form, you are certifying that the goods for which were sold to the debtor in the ordinary course of the debtor's business as required by 11 U.S.C. § 503(b)(9). *in: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571. * print the name and title, if any, of the creditor or other person authorized to file this claim of power of attorney, if any)		FOR COURT USE ONLY	
		Brian Atteberry, Senior Manager, Credit Mitsubishi Digital Electronics	

In re Circuit City Stores, Inc., et al.
Case No. 08-35653
Eastern District of Virginia

ATTACHMENT TO MITSUBISHI DIGITAL ELECTRONICS AMERICA, INC.
PROOF OF SECTION 503(B)(9) CLAIM REQUEST

Mitsubishi Digital Electronics America, Inc. ("Mitsubishi") reserves its rights to amend or supplement this Proof of Section 503(b)(9) Claim in all respects, including, without limitation, in order to add additional documentation and information supporting this claim.

See below for a detailed list of Mitsubishi's Section 503(b)(9) claims.

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Page 1 of 4

Schedule for 503 (b) (9) Claim

Invoice#	PO	Inv Date	Net due dt	Am't	Date of Delivery	# Days from	Date of Shipment	Address of Delivery	Method of Delivery	Carrier
92514242	2168555	10/14/2008	11/28/2008	76,280.00	10/21/08	20	10/14/2008	1901 Cooper Dr., Ardmore, OK 73401	Prepaid	Hub Group
92514244	2168555	10/14/2008	11/28/2008	76,280.00	10/21/08	20	10/14/2008	1901 Cooper Dr., Ardmore, OK 73401	Prepaid	Hub Group
92514246	2177349	10/13/2008	11/20/2008	2,193.24	10/21/08	5 & 3	10/31/2008	4000 Township Line Rd., Bellefonte, PA 16820	Prepaid	UPS
92514248	2177352	10/30/2008	11/19/2008	6,579.72	10/21/08	6 & 0	10/30/2008	1901 Cooper Dr., Ardmore, OK 73401	Prepaid	UPS
92514250	2177354	10/30/2008	11/19/2008	9,504.04	10/21/08	6 & 3	10/30/2008	1925 Independence Blvd., Groveland, FL 34736	Prepaid	UPS
92514252	2177353	10/30/2008	11/19/2008	6,579.72	10/21/08	6 & 3	10/30/2008	1100 Circuit City Rd., Marion, IL 62959	Prepaid	UPS
92514254	2525982	10/17/08	11/16/08	226.95	10/21/08	20	10/17/08	3737B Duncanville Rd., Dallas TX 75236	Prepaid	UPS
92514256	2526231	10/17/08	11/16/08	233.82	10/21/08	20	10/17/08	8125 Mall Rd., Florence, KY 41042	Prepaid	UPS
92514258	2526231	10/17/08	11/16/08	233.82	10/21/08	20	10/17/08	J.R. Horn, 1403 Savory Ct., Colleyville, TX 76034	Prepaid	UPS
92514260	2526231	10/17/08	11/16/08	35.97	10/21/08	20	10/17/08	D. Waldeck, 5116 Miller South Rd., Bristolville, OH 44402	Prepaid	UPS
92514262	2526231	10/17/08	11/16/08	240.18	10/21/08	20	10/17/08	M. Thatcher, 270 Bunnell Pond Rd., Honesdale, PA 18431	Prepaid	UPS
92514264	2526231	10/17/08	11/16/08	531.71	10/21/08	20	10/17/08	G. Galper, 600 Knight Way, La Canada Flintridge, CA 91011	Prepaid	UPS
92514266	17031594	10/17/08	11/16/08	718.87	10/21/08	20	10/17/08	1925 Independence Blvd., Groveland, FL 34736	Prepaid	UPS
92514268	2526466	10/20/08	11/19/08	1,110.84	10/21/08	20	10/20/08	40480 Winchester Rd., Temecula, CA 92581	Prepaid	UPS
92514270	2526743	10/20/08	11/19/08	232.62	10/21/08	20	10/20/08	1325 W. Corporate Ct., Lithia Springs, GA 30122	Prepaid	UPS
92514272	17049645	10/20/08	11/19/08	141.82	10/21/08	20	10/20/08	Woodman, 20 Westbrook Dr., Hamilton, GA 31811	Prepaid	UPS
92514274	17023278	10/20/08	11/19/08	706.65	10/22/08	19	10/20/08	1313-D George Dieter Dr., El Paso, TX 79936	Prepaid	UPS
92514276	17077530	10/20/08	11/19/08	425.82	10/22/08	19	10/20/08	7980 Arcadia Blvd., Citrus Heights, CA 95610	Prepaid	UPS
92514278	2526743	10/20/08	11/19/08	240.18	10/22/08	19	10/20/08	2500 W. Inlet Speedway, Daytona Beach, FL 32114	Prepaid	UPS
92514280	2526743	10/20/08	11/19/08	234.08	10/22/08	19	10/20/08	G. Silver, 152 Rancho Bonita WY, Sonoma, CA 95476	Prepaid	UPS
92514282	2526743	10/20/08	11/19/08	243.09	10/22/08	19	10/20/08	K. Mendenhall, 8280 NE 41st Ct., Anthony, FL 32617	Prepaid	UPS
92514284	2526743	10/20/08	11/19/08	233.82	10/22/08	19	10/20/08	R. Fly, 5144 Pioneer Dr E., Lake Isabella, CA 93240	Prepaid	UPS
92514286	2526743	10/20/08	11/19/08	231.17	10/22/08	19	10/20/08	C. Caleo, 120 Watch Hill Rd., Coatesville, PA 19320	Prepaid	UPS
92514288	2526743	10/20/08	11/19/08	230.90	10/22/08	19	10/20/08	M. Caldarera, 963 Hidden Cove Dr., White Lake, MI 48386	Prepaid	UPS
92514290	2527067	10/21/08	11/20/08	447.55	10/22/08	19	10/21/08	D. Walder, 254 E. County Line Rd., New Braunfels, TX 78130	Prepaid	UPS
92514292	REPLEN T	10/21/08	11/20/08	230.25	10/23/08	18	10/21/08	1325 W. Corporate Ct., Lithia Springs, GA 30122	Prepaid	UPS
92514294	REPLEN T	10/21/08	11/20/08	231.26	10/23/08	18	10/21/08	3733 W. Emporium Cir., Mesquite, TX 75150	Prepaid	UPS
92514296	REPLEN T	10/21/08	11/20/08	236.86	10/23/08	18	10/21/08	2217 Quilby Rd., San Jose, CA 95122	Prepaid	UPS
92514298	REPLEN T	10/21/08	11/20/08	477.50	10/23/08	18	10/21/08	7781 W. Tropical Pkwy., Las Vegas, NV 89149	Prepaid	UPS
92514300	REPLEN T	10/21/08	11/20/08	454.71	10/23/08	18	10/21/08	2415 West Via Campo, Montebello, CA 90640	Prepaid	UPS
92514302	REPLEN T	10/21/08	11/20/08	228.25	10/23/08	18	10/21/08	3475 William Penn Hwy., Pittsburgh, PA 15235	Prepaid	UPS
92514304	REPLEN T	10/21/08	11/20/08	228.25	10/23/08	18	10/21/08	7705 Market Place Dr., Aurora, OH 44202	Prepaid	UPS
92514306	REPLEN T	10/21/08	11/20/08	240.18	10/23/08	18	10/21/08	1450 Nixon Dr., Mount Laurel, NJ 08054	Prepaid	UPS
92514308	REPLEN T	10/21/08	11/20/08	233.82	10/23/08	18	10/21/08	8125 Mall Rd., Florence, KY 41042	Prepaid	UPS
92514310	REPLEN T	10/21/08	11/20/08	236.73	10/23/08	18	10/21/08	1100 Circuit City Rd., Marion, IL 62959	Prepaid	UPS
92514312	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	7700 N. Kendall Dr #400, Miami, FL 33166	Prepaid	UPS
92514314	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	C. VonTobell, 4347 Fictor Dr., Santa Rosa, CA 95409	Prepaid	UPS
92514316	REPLEN T	10/21/08	11/20/08	233.82	10/23/08	18	10/21/08	A. Lombardo, 9 Achen Ln., Princeton, NJ 08540	Prepaid	UPS
92514318	REPLEN T	10/21/08	11/20/08	233.82	10/23/08	18	10/21/08	J. Neelley, 1700 Highland Meadows Dr., Prosper, TX 75078	Prepaid	UPS
92514320	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	L. Domingue, 7 Catesby Ln., Bedford, NH 03110	Prepaid	UPS
92514322	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	M. Melconian, 1614 Greenbar Rd., Glendale, CA 91207	Prepaid	UPS
92514324	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	B. Brown, 162 Quinlan Mariboro Rd., Salem, NJ 08079	Prepaid	UPS
92514326	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	505 S. Cheryl Ln., Walnut, CA 91789	Prepaid	UPS
92514328	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	5085 Tejon St., Denver, CO 80221	Prepaid	UPS
92514330	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	J. Vanhorn, 5085 Tejon St., Denver, CO 80221	Prepaid	UPS
92514332	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	S. Wegman, 700 John St., Bensenville, IL 60106	Prepaid	UPS
92514334	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	1100 Circuit City Rd., Marion, IL 62959	Prepaid	UPS
92514336	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	11810 Pines Blvd., Pembroke Pines, FL 33026	Prepaid	UPS
92514338	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	151 N. Peters Rd., Knoxville, TN 37923	Prepaid	UPS
92514340	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	1100 Circuit City Rd., Marion, IL 62959	Prepaid	UPS
92514342	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	3737B Duncanville Rd., Dallas TX 75236	Prepaid	UPS
92514344	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	1100 Circuit City Rd., Marion, IL 62959	Prepaid	UPS
92514346	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	5660 Sepulveda Blvd., Culver City, CA 90230	Prepaid	UPS
92514348	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	804 Jeffrey Ln., Birmingham, AL 35235	Prepaid	UPS
92514350	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	C. Hurrell, 804 Jeffrey Ln., Birmingham, AL 35235	Prepaid	UPS
92514352	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	1325 W. Corporate Ct., Lithia Springs, GA 30122	Prepaid	UPS
92514354	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	505 S. Cheryl Ln., Walnut, CA 91789	Prepaid	UPS
92514356	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	505 S. Cheryl Ln., Walnut, CA 91789	Prepaid	UPS
92514358	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	100 Meyerland Plaza Mail, Houston, TX 77096	Prepaid	UPS
92514360	REPLEN T	10/21/08	11/20/08	234.08	10/23/08	18	10/21/08	M. Dielsch, 2863 Parkwood Dr., Green Bay, WI 54313	Prepaid	UPS

Schedule for 503 (b) (9) Claim

Invoice#	PO	Inv Date	Net due dt	Am't	Date of Delivery	# Days from	Date of Shipment	Address of Delivery	Method of Delivery	Carrier
92526889	2530349	10/28/08	11/27/08	240.18	10/30/08	11	10/28/08	M. Bravo, 12441 Breeze Ln, Mira Loma, CA 91752	Prepaid	UPS
92526889	2530349	10/28/08	11/27/08	230.37	10/30/08	11	10/28/08	M. Bruckner, 111 Dodsworth Ct, Durham, NC 27705	Prepaid	UPS
92526890	2530349	10/28/08	11/27/08	233.82	10/30/08	11	10/28/08	R. Wheat, 126 Country Pl S, Atlanta, GA 79606	Prepaid	UPS
92526891	2530349	10/28/08	11/27/08	230.37	10/30/08	11	10/28/08	R. Russell, 1237 Woodchurch Ln, Saint Augustine, FL 32092	Prepaid	UPS
92526892	2530349	10/28/08	11/27/08	233.29	10/30/08	11	10/28/08	D. Bruner, 4500 Cliff Rd, Graceville, FL 32440	Prepaid	UPS
92526893	2530349	10/28/08	11/27/08	231.17	10/30/08	11	10/28/08	T. Novack, 1970 Smoke Meadow Dr, Columbus, OH 43235	Prepaid	UPS
92526894	2530349	10/28/08	11/27/08	240.18	10/30/08	11	10/28/08	T. Bedford, 8023 La Crosse Wy, Riverside, CA 92506	Prepaid	UPS
92526895	2530349	10/28/08	11/27/08	231.17	10/30/08	11	10/28/08	W. Rogers, 18717 Willow Ave, Country Club Hills, IL 60418	Prepaid	UPS
92526896	2530349	10/28/08	11/27/08	240.18	10/30/08	11	10/28/08	R. Torres, 11386 Olive Ct, Fontana, CA 92337	Prepaid	UPS
92526897	2530349	10/28/08	11/27/08	233.82	10/30/08	11	10/28/08	B. Sanchez, 6415 British Ln, Arlington, TX 76002	Prepaid	UPS
92526898	2530349	10/28/08	11/27/08	233.82	10/30/08	11	10/28/08	J. Collier, 419 E Forest Ave, Neenah, WI 54956	Prepaid	UPS
92526899	2530349	10/28/08	11/27/08	233.82	10/30/08	11	10/28/08	C. Tupper, 282 Dennison St, Smyersville, PA 18704	Prepaid	UPS
92527000	2529867	10/28/08	11/27/08	233.82	10/30/08	11	10/28/08	A. Lapante, 245 Point Clear Dr, Conroe, TX 77364	Prepaid	UPS
92527001	2529867	10/28/08	11/27/08	231.17	10/30/08	11	10/28/08	D. Richardson, 4318 Pinfish Ln, Palmetto, FL 34221	Prepaid	UPS
92527003	2529867	10/28/08	11/27/08	231.17	10/30/08	11	10/28/08	R. Bognar, 3977 Tapani Pl, Las Vegas, NV 89141	Prepaid	UPS
92527005	2529867	10/28/08	11/27/08	239.78	10/30/08	11	10/28/08	J. Agile, 333 Old Hallsburg Rd, Riesel, TX 76682	Prepaid	UPS
92527006	2529867	10/28/08	11/27/08	236.73	10/30/08	11	10/28/08	37378 Duncannville Rd, Dallas TX 75236	Prepaid	UPS
92527007	2528280	10/28/08	11/27/08	358.81	10/30/08	11	10/28/08	1100 Circuit City Rd, Marion, IL 62959	Prepaid	UPS
92527008	2530205	10/28/08	11/27/08	1,014.50	10/30/08	11	10/28/08	505 S. Cheryl Ln, Walnut, CA 91789	Prepaid	Fed Ex National LTL
92527011	2530319	10/28/08	11/27/08	108.07	10/30/08	11	10/28/08	15104 E. Indiana Ave, Spokane, WA 99205	Prepaid	UPS
92527012	REPLEN T	10/28/08	11/27/08	52.80	10/30/08	11	10/28/08	2501 W. Happy Valley Rd, Phoenix, AZ 85027	Prepaid	UPS
92527013	REPLEN T	10/28/08	11/27/08	476.04	10/30/08	11	10/28/08	15104 E. Indiana Ave, Spokane, WA 99205	Prepaid	UPS
92527014	REPLEN T	10/28/08	11/27/08	477.50	10/30/08	11	10/28/08	10255 Magnolia Ave, Riverside, CA 92503	Prepaid	UPS
92527015	REPLEN T	10/28/08	11/27/08	477.50	10/30/08	11	10/28/08	4994 N. Claremont Ave, Stockton, CA 95207	Prepaid	UPS
92527016	REPLEN T	10/28/08	11/27/08	237.26	10/30/08	11	10/28/08	1409 W. I-240 SVC Rd, Oklahoma City, OK 73159	Prepaid	UPS
92527017	REPLEN T	10/28/08	11/27/08	948.87	10/30/08	11	10/28/08	7781 W. Tropical Pkwy, Las Vegas, NV 89149	Prepaid	UPS
92527018	REPLEN T	10/28/08	11/27/08	246.86	10/30/08	11	10/28/08	2735 S. Towne Ave, Pomona, CA 91766	Prepaid	UPS
92527019	REPLEN T	10/28/08	11/27/08	144.59	10/30/08	11	10/28/08	2800 196th St SW, Lynnwood, WA 98036	Prepaid	UPS
92527020	REPLEN T	10/28/08	11/27/08	969.93	10/30/08	11	10/28/08	5530 E. Broadway Blvd, Tucson, AZ 85711	Prepaid	UPS
92527021	REPLEN T	10/28/08	11/27/08	963.26	10/30/08	11	10/28/08	6155 Youngerman Cir, Jacksonville, FL 32244	Prepaid	UPS
92527022	REPLEN T	10/28/08	11/27/08	450.33	10/30/08	11	10/28/08	1420 E. Golf Rd, Schaumburg, IL 60173	Prepaid	UPS
92527023	REPLEN T	10/28/08	11/27/08	454.71	10/30/08	11	10/28/08	6001 W. Sample Rd, Coral Springs, FL 33067	Prepaid	UPS
92527024	REPLEN T	10/28/08	11/27/08	230.90	10/30/08	11	10/28/08	W. Sample Rd, Coral Springs, FL 33067	Prepaid	UPS
92527025	REPLEN T	10/28/08	11/27/08	98.51	10/30/08	11	10/28/08	2500 W. Inlet Speedway, Daytona Beach, FL 32114	Prepaid	UPS
92527026	REPLEN T	10/28/08	11/27/08	366.42	10/30/08	11	10/28/08	37378 Duncannville Rd, Dallas TX 75236	Prepaid	UPS
92527027	REPLEN T	10/28/08	11/27/08	226.95	10/30/08	11	10/28/08	505 S. Cheryl Ln, Walnut, CA 91789	Prepaid	UPS
92527028	REPLEN T	10/28/08	11/27/08	235.46	10/30/08	11	10/28/08	400 Longfellow Ct, Site B, Livermore, CA 94550	Prepaid	UPS
92527029	REPLEN T	10/28/08	11/27/08	240.18	10/30/08	11	10/28/08	M. Ramirez, 1314 N. Basque Cir, Anaheim, CA 92806	Prepaid	UPS
92527030	REPLEN T	10/28/08	11/27/08	112.80	10/30/08	11	10/28/08	1100 Circuit City Rd, Marion, IL 62959	Prepaid	UPS
92528296	2530664	10/29/08	11/28/08	126.85	10/31/08	10	10/29/08	505 S. Cheryl Ln, Walnut, CA 91789	Prepaid	UPS
92528297	2530799	10/29/08	11/28/08	143.35	10/31/08	10	10/29/08	3300 N. Central Expressway, Plano, TX 75074	Prepaid	UPS
92528298	REPLEN T	10/29/08	11/28/08	461.86	10/31/08	10	10/29/08	5530 E. Broadway Blvd., Tucson, AZ 85711	Prepaid	UPS
92528299	REPLEN T	10/29/08	11/28/08	372.85	10/31/08	10	10/29/08	2217 Quimby Rd., San Jose, CA 95122	Prepaid	UPS
92528301	REPLEN T	10/29/08	11/28/08	250.65	10/31/08	10	10/29/08	7980 Arcadia Blvd., Citrus Heights, CA 95610	Prepaid	UPS
92528302	2530944	10/29/08	11/28/08	2,574.32	10/31/08	10	10/29/08	37378 Duncannville Rd., Dallas, TX 75236	Prepaid	UPS
92528303	REPLEN T	10/29/08	11/28/08	36.33	10/31/08	10	10/29/08	7781 West Tropical Pkwy., Las Vegas, NV 89149	Prepaid	UPS
92528304	REPLEN T	10/29/08	11/28/08	43.39	10/31/08	10	10/29/08	9854 Mayland Dr., Richmond, VA 23233	Prepaid	UPS
92528305	25830896	10/29/08	11/28/08	241.17	10/31/08	10	10/29/08	5174 East 9th St., Tucson, AZ 85711	Prepaid	UPS
92528306	2530886	10/29/08	11/28/08	233.82	10/31/08	10	10/29/08	404 West Park Ridge Ave., Appleton, WI 54911	Prepaid	UPS
92528307	2530886	10/29/08	11/28/08	2,526.21	10/31/08	10	10/29/08	1305 W. Corporate Ct., Lillia Springs, GA 30122	Prepaid	UPS
92528308	2530886	10/29/08	11/28/08	55.80	10/31/08	10	10/29/08	10920 Highland Rd Apt 11C, White Lake, MI 48386	Prepaid	UPS
92528309	2530886	10/29/08	11/28/08	233.82	10/31/08	10	10/29/08	K. Beeman, 5301 Sandalwood Dr, McKinney, TX 75070	Prepaid	Fed Ex National LTL
92528310	2530886	10/29/08	11/28/08	24.24	10/31/08	10	10/29/08	400 Crossing Dr., Bristol, PA 19007	Prepaid	UPS
92528311	2531152	10/30/08	11/29/08	227.46	11/3/08	7	10/30/08	6155 Youngerman Circle, Jacksonville, FL 32244	Prepaid	UPS
92528312	2531152	10/30/08	11/29/08	2,011.45	11/3/08	7	10/30/08	13350 East Freeway, Houston, TX 77015	Prepaid	Fed Ex National LTL
92528313	2531152	10/30/08	11/29/08	2,028.41	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	Fed Ex National LTL
92528314	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	39331 10th St., Palmdale, CA 93551	Prepaid	Fed Ex National LTL
92528315	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	400 Sunset Blvd., Los Angeles, CA 90027	Prepaid	Fed Ex National LTL
92528316	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528317	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528318	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528319	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528320	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528321	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528322	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528323	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528324	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528325	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528326	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528327	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528328	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528329	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528330	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528331	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528332	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528333	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528334	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528335	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528336	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528337	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528338	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528339	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528340	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528341	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528342	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528343	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528344	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS
92528345	2531152	10/30/08	11/29/08	2,071.83	11/3/08	7	10/30/08	12133 Mat Blvd., Victorville, CA 92392	Prepaid	UPS

Schedule for 503 (b) (9) Claim

Invoice#	PO	Inv Date	Net due dt	Amt	Date of Delivery	# Days from 11/10/08	Date of Shipment	Address of Delivery	Method of Delivery	Carrier
92529513	2531426	10/30/08	11/29/08	234.08	11/3/08	7	10/30/08	T. McCord, 9206 North Coal Reef Rd., McCordsville, IN 46055	Prepaid	UPS
92530743	REPLEN T	10/31/08	11/30/08	450.33	11/4/08	6	10/31/08	4601 Creedmoor Rd., Raleigh, NC 27612	Prepaid	UPS
92530744	17294120	10/31/08	11/30/08	83.54	11/4/08	6	10/31/08	2735 S. Towne Ave., Pomona, CA 91768	Prepaid	UPS
92530745	1737632	10/31/08	11/30/08	938.13	11/4/08	6	10/31/08	5701 Toulun Ave., Niles, IL 60714	Prepaid	UPS
92531782	2532688	11/3/08	12/3/08	290.67	11/5/08	5	11/2/08	400 Crossing Dr., Bristol, PA 19007	Prepaid	USF Holland
92531783	2532380	11/3/08	12/3/08	230.11	11/5/08	5	11/2/08	C. Laman, 819 Main St., Cave City, AR 72521	Prepaid	UPS
92531784	2532380	11/3/08	12/3/08	240.18	11/5/08	5	11/2/08	M. Vitale, 10356 Gerald Ave., Granada Hills, CA 91344	Prepaid	UPS
92531785	2532380	11/3/08	12/3/08	231.17	11/5/08	5	11/2/08	E. Romet, 8909 Park Davis Dr., Indianapolis, IN 46235	Prepaid	UPS
92531786	2532380	11/3/08	12/3/08	228.25	11/5/08	5	11/2/08	J. Ross, 1951 East High St., Springfield, MO 65803	Prepaid	UPS
92531787	2532380	11/3/08	12/3/08	234.08	11/5/08	5	11/2/08	C. Sonier, 1126 Highway 20, Thibodaux, LA 70301	Prepaid	UPS
92531788	2532653	11/3/08	12/3/08	233.82	11/5/08	5	11/2/08	L. Hutchins, 10920 Highland Rd Apt 11C, White Lake, MI 48386	Prepaid	UPS
92531789	2532653	11/3/08	12/3/08	231.17	11/5/08	5	11/2/08	T. Spangola, 2016 Walzer Rd., Santa Rosa, CA 95403	Prepaid	UPS
92531791	2532653	11/3/08	12/3/08	240.18	11/5/08	5	11/2/08	S. Cheyl Ln., Walnut, CA 91789	Prepaid	Fed Ex National LTL
92531792	2532623	11/3/08	12/3/08	150.96	11/5/08	5	11/2/08	S. Cheyl Ln., Walnut, CA 91789	Prepaid	Fed Ex National LTL
Total				4,965,976.18						

Exhibit C

B 10 (Official Form 10) (12/07)

UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA

PROOF OF CLAIM

Debtor against which claim is asserted: (Check only one box below)

☒ Circuit City Stores, Inc. (Case No. 08-35633)

☐ CC Distribution Company of Virginia, Inc. (Case No. 08-35633)

☐ Allstate Advertising, Inc. (Case No. 08-35645)

☐ Circuit City Stores West Coast, Inc. (Case No. 08-35634)

☐ Circuit City Stores PR, LLC (Case No. 08-35640)

☐ Allstate MN, LLC (Case No. 08-35646)

☐ InterTAN, Inc. (Case No. 08-35635)

☐ Circuit City Properties, LLC (Case No. 08-35641)

☐ Allstate Design, Inc. (Case No. 08-35667)

☐ Vantage International, Inc. (Case No. 08-35636)

☐ Orlyx Electronics, LLC (Case No. 08-35663)

☐ Sky Systems Corporation (Case No. 08-35668)

☐ Circuit City Purchasing Company, LLC (Case No. 08-35637)

☐ Klean Technology, LLC (Case No. 08-35663)

☐ Xpress, LLC (Case No. 08-35669)

☐ CC Aviation, LLC (Case No. 08-35638)

☐ Omnevel, LLC (Case No. 08-35664)

☐ PRC, INC. (Case No. 08-35670)

Name of Creditor (the person or other entity to whom the debtor owes money or property):

Mitsubishi Digital Electronics America, Inc.

Name and address where notice should be sent:

James A. Pardo, Jr.
King & Spalding LLP
1180 Peachtree Street NE
Atlanta, GA 30309-3521

Telephone number: 404-572-4600

☐ Check this box to indicate that this claim secures a previously filed claim.

Court Claim Number: 7194
(if known)

Filed on: 01/28/09

Name and address where payment should be sent (if different from above):

Mitsubishi Digital Electronics America, Inc.
Attn: Brian Atteberry, Senior Manager, Credit
9351 Jeronimo Road
Irvine, CA 92618-1904

Telephone number: 949-465-6079

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

☐ Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 15,258,077.65

If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete item 5.

☐ Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach (summarized) statement of interest or charges.

2. Basis for Claim: See attached
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 5777, 2736, 2236

3a. Debtor may have scheduled account on: _____
(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☒ Other

Describe: Right of setoff

Value of Property: \$ 3,110,267.24 Annual Interest Rate: %

Amount of savings and other charges as of date case filed included in secured claim.

If any: \$ Single for perfection: Setoff

Amount of Secured Claim: \$3,110,267.24 Amount Unsecured: \$12,147,810.41

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain: See attached

Date: 4/14/09

Signature: the person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

Brian Atteberry Brian Atteberry Senior Manager Credit

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. § 1593.

FOR COURT USE ONLY
RECEIVED

APR 17 2009

In re Circuit City Stores, Inc., et al.
Case No. 08-35653
Eastern District of Virginia

**ATTACHMENT TO MITSUBISHI DIGITAL ELECTRONICS AMERICA, INC.
AMENDED PROOF OF CLAIM**

The following constitutes a brief summary of the prepetition claims held by Mitsubishi Digital Electronics America, Inc. ("Mitsubishi") against Circuit City Stores, Inc. (the "Debtor").

Prior to November 10, 2008 (the "Petition Date"), (a) Mitsubishi sold to the Debtor on credit certain goods, including televisions and audio-visual projectors, (b) Mitsubishi sold to the Debtor on credit certain replacement parts, including parts that were covered either by Mitsubishi's limited one-year manufacturer's warranty or by extended warranties that the Debtor sold to consumers, (c) the Debtor provided labor to Mitsubishi under Mitsubishi's limited one-year manufacturer's warranty, and (d) Mitsubishi and the Debtor engaged in various other transactions, all of which related directly or indirectly to the foregoing. Solely for internal purposes, Mitsubishi accounted for these transactions in three separate accounts: a television account ("TV Account"), a projector account ("PVS Account"), and a service parts account ("SP Account").

As of the Petition Date, the Debtor owed to Mitsubishi a total of \$15,258,077.65. Such amount consists of the following component parts:

Prepetition Amounts Due to Mitsubishi

TV Account

Total Invoice Amount	\$14,572,980.49
Vendor Compliance	\$117.06
Total TV Account Amt. Owed	\$14,573,097.55

PVS Account

Total Invoice Amount	\$553,357.00
Pricing on Product Returns	\$554.15
Total PVS Account Amt. Owed	\$553,911.15

SP Account

Short Payments	\$15,242.93
Stop Payment on Check	\$17,090.81
Duplicate Deductions by Debtors	\$3,017.50
Warranty Parts Debits	\$11.15
Parts Invoices	\$95,706.56
Total SP Account Amt. Owed	\$131,068.95

Total Prepetition Credits Due to Mitsubishi **\$15,258,077.65**

As of the Petition Date, Mitsubishi owed to the Debtor various credits totaling \$3,110,267.24. Such amount consists of the following component parts:

Prepetition Credits Due to the Debtor

TV Account

Product Returns	\$1,749,966.00
Market Development Funds Credits	\$193,949.52
Field Training Credits	\$100,000.00
Pricing on Product Returns	\$1,416.63
Total TV Account Credits Due	\$2,045,332.15

PVS Account

Product Returns	\$9,705.92
Stopped Shipments	\$14,621.60
Total PVS Account Credits Due	\$24,327.52

SP Account

Freight	\$418.99
Unapplied Cash	\$533.90
Warranty Parts Credits	\$46,245.65
Warranty Labor Credits	\$14,860.00
Parts Credit	\$16,449.03
Core Credits (returned defective parts)	\$53,625.00
Total SP Account Credits Due	\$132,132.57

Other Credits

Rebate Credit October 16, 2008 - November 2, 2008	\$94,984.00
Rebate Credit October 16, 2008 - November 2, 2008	\$14,049.00
Labor Day Rebate Credit	\$24,304.00
Price Protection Credits (price move 11/3/08)	\$179,180.00
Black Friday Promotion Credits	\$127,600.00
Environs Placement Credit	\$55,000.00
Display Allowance Credit	\$0.00
Market Development October Accrual	\$413,358.00
Total Other Credits Due	\$908,475.00

Total Prepetition Credits Due to the Debtor **\$3,110,267.24**

* The Debtor and Mitsubishi are parties to an agreement dated March 1, 2008, under which the Debtor could earn display allowance credits for displaying certain Mitsubishi products in its stores. The Debtor has made a demand upon Mitsubishi, seeking \$817,655.95 in display allowance credits. Mitsubishi is unaware of any display allowance credits due to the Debtor. To the extent that display allowance credits are determined to be due and owing from Mitsubishi to the Debtor, such credits would be prepetition in nature and increase the amount of Mitsubishi's unexercised right of setoff or recoupment. For example, in the event a reconciliation shows that Mitsubishi owes the Debtor \$817,655.95 for display allowance credits, Mitsubishi would have a total claim against the Debtor equal to \$15,258,007.65, of which \$3,927,923.19 would be a secured claim and \$11,330,084.46 would be an unsecured claim. The total amount of Mitsubishi's non-priority general unsecured claim would be \$6,364,108.28.

Mitsubishi has a secured claim against the Debtor and its bankruptcy estate to the extent of Mitsubishi's unexercised right to set off such credits against the amounts owed by the Debtor to Mitsubishi. Alternatively, Mitsubishi has a right of recoupment with regard to such credits.

Mitsubishi's total claim against the Debtor and its bankruptcy estate as of the Petition Date is \$15,258,077.65, of which \$3,110,267.24 is a secured claim and \$12,147,810.41 is an unsecured claim.

Mitsubishi previously and timely filed a Proof of Section 503(b)(9) Claim for goods that the Debtor received from Mitsubishi within the twenty (20) days prior to the Petition Date, which amount constitutes an administrative expense priority claim under 11 U.S.C. § 507(a)(2). The total amount of Mitsubishi's Sections 503(b)(9) and 507(a)(2) administrative expense priority claim is \$4,965,976.18.

The total amount of Mitsubishi's non-priority general unsecured claim is \$7,181,834.23.

The documentation supporting and evidencing the claim, including the underlying invoices, are voluminous and are not attached to this Proof of Claim. Mitsubishi will provide copies of those documents to any creditor or party in interest upon reasonable request. Mitsubishi reserves its right to amend or supplement this Proof of Claim in all respects, including, without limitation, to add additional documentation and information supporting this claim.

Exhibit D

Philip C. Baxa (VSB No. 22977)
MERCERTRIGIANI LLP
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Richmond, Virginia 23219
Tel: 804-782-8691
Fax: 804-644-0209
Phil.baxa@mercertrigiani.com

-and-

KING & SPALDING LLP
James A. Pardo, Jr.
Georgia Bar No. 561206
jpardo@kslaw.com
Thaddeus D. Wilson
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thadwilson@kslaw.com
1180 Peachtree Street
Atlanta, Georgia 30309-3521
Telephone: (404) 572-4600
Facsimile: (404) 572-5129

Counsel for Mitsubishi Digital Electronics America, Inc.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

-----X
In re: : Chapter 11
: :
CIRCUIT CITY STORES, INC., et al., : Case No. 08-35653
: :
Debtors. : Jointly Administered
: :
-----X

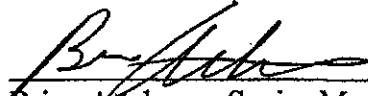
**DECLARATION OF BRIAN ATTEBERRY, SENIOR MANAGER, CREDIT, A/V
DIVISION OF MITSUBISHI DIGITAL ELECTRONICS AMERICA, INC.**

I, Brian Atteberry, Senior Manager, Credit, A/V Division of Mitsubishi Digital Electronics America, Inc., hereby declare as follows:

1. I have reviewed Mitsubishi Digital Electronics America Inc.'s Response to Debtor's Fourth Omnibus Objection to Certain Duplicative Claims (the "Response").
2. I am personally aware of the information set forth in the Response.

3. The Response is true and correct to the best of my information and belief.

Date: May 19, 2009.

A handwritten signature in black ink, appearing to read "Brian Atteberry", is written over a horizontal line.

Brian Atteberry, Senior Manager, Credit, A/V Division of
Mitsubishi Digital Electronics America, Inc.